

Title 35 Mississippi State Tax Commission

Part VI Ad Valorem

Subpart 02 Equalization

Chapter 03 Certified Appraisers

- 100 Miss. Code Ann. Section 27-3-52, provides that the Mississippi State Tax Commission shall set forth the minimum requirements for which county tax assessors and/or their assistants, appropriate state employees, employees of planning and development districts, or other persons may attain certification as an appraiser.
- 101 Individuals may attain certification by attending and satisfactorily completing the Mississippi Education and Certification Program (MECP) or by passing a challenge basis comprehensive examination. A higher level of certification or expertise may be required to contract for the reappraisal of property or for property appraisals as set forth below.
- 102 (Reserved)
- 200 Certification for county tax assessors and/or their assistants, appropriate state employees, and employees of planning and development districts.
- 201 Initial certification will be approved for county tax assessors and/or their assistants, appropriate state employees, and employees of planning and development districts for those individuals who attend and satisfactorily complete the MECP taught by the Mississippi State Tax Commission or who pass a challenge basis comprehensive examination on the following subjects of instruction, but not limited to:
1. Mapping
 2. Appraisal of Residential Property
 3. Appraisal of Personal Property
 4. Appraisal of Commercial Property
 5. Urban and Agricultural Land Valuation
 6. Maintenance and Updating Procedures
 7. Cost Index and Ratio Studies
 8. Property Tax (Land) Rolls
- 202 The MECP will encompass all, but is not limited to, the above subjects and will be taught or presented by the Mississippi State Tax Commission. The expense for attending the program will be borne by the County according to Miss. Code Ann. Section 27-3-52. The challenge basis comprehensive examination is principally for experienced appraisers who submit appropriate justification to the Mississippi State Tax Commission and may be attempted only once.

- 203 Certification for subsequent fiscal years shall be attained by mandatory attendance of a recertification course of instruction taught or presented by the Mississippi State Tax Commission or its designee or by attendance of the International Association of Assessing Officers' courses as designated by the Advisory Board to the MECF.
- 204 The administrative procedures of the mandatory attendance requirements shall be established and monitored by the Advisory Board to the MECF, or its designee(s).
- 205 (Reserved)
- 300 Certification for all other persons
- 301 When work is performed under the direction of the county tax assessor, initial certification will be approved for the individual primarily responsible for the contract at a private firm or for a private consultant having a minimum of five (5) years of mass appraisal experience and who attends and successfully completes all qualifications pursuant to the MECF and receives the certification level of Mississippi Assessment Evaluator (MAE) when the work is performed pursuant to Miss. Code Ann. Section 27-35-165(2)(a) or (b).
- 302 When work is not performed under the direction of the county tax assessor, initial certification will be approved for the individual primarily responsible for the contract at a private firm or for a private consultant who is a state certified real estate appraiser as defined in Miss. Code Ann. 73-34-3 having a minimum of five (5) years of mass appraisal experience and who attends and successfully completes all qualifications pursuant to the MECF and receives the certification level of MAE and the work is performed pursuant to Miss. Code Ann. Section 27-35-165(2)(a) or (b).
- 303 Additional personnel may perform work under a contract with a private firm or under the direction of a private consultant pursuant to Miss. Code Ann. Section 27-35-165(2)(a) or (b) if the additional personnel attend and successfully complete all qualifications pursuant to the MECF and receive certification and are working directly under a person with five years of mass appraisal experience and certification as a MAE.
- 304 Certification for subsequent fiscal years shall be attained by mandatory attendance of a recertification course of instruction taught or presented by the Mississippi State Tax Commission or its designee or by attendance of the International Association of Assessing Officers courses as designated by the Advisory Board to the MECF and by maintaining the status of a state certified real estate appraiser if required for initial certification.

- 305 The administrative procedures of the mandatory attendance requirements shall be established and monitored by the Advisory Board to the MECP, or its designee(s).
- 306 (Reserved)